



# Instructions for Filing Annual Gaming License Fees on Taxpayer Access Point (TAP)


## **Due date:**

The annual return is due upon licensing and annually thereafter based on the license date.

## **Instructions for Filing New/Renewal License**

**Step 1-**Select "New/Renewal" as the Return Type

The License Type is populated based on your registration with the DOR.

 *Submit an account change request to change the license type on file with the DOR.*

The State Application Fee is due every three years.

## **Step 2**

Complete **Part A**-State License Fee by selecting "**Click Here.**"

Enter the number of all games in operation.

Enter the number of exempt games.

Total Games Subject to State License Fee is Total Number of All Games less Total Number of Exempt Games.

Total Fee Due for Non-Exempt Games is calculated using Table 1.

**Part B**-City/County Fee-Complete by selecting "**Click Here.**"

Enter the total number of slot machines.

The Fee Due is calculated using Table 2.

Enter the total number of table games, card games, and other.

The Fee Due is calculated using Table 2.

Total City/County Fee is the fee from slot machines plus the fee from table, card, and other games.



The total number of slot machines plus table, card, and other games must equal the number of all games entered in Part A.

Parts C & D are used if filing an additional license during the annual license period.

Total Fees adds totals from Part A and Part B.

**Penalty-**If the payments less than 10 days late, penalty is \$50 or 25% of Total Fees, up to \$1,000.

For payments 10 days or more after the due date, penalty is 25% of the Total Fees, up to \$5,000.

Total Due is Total Fees plus Penalty.

Select "**Submit**". Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.

## **Instructions for Filing Additional License Fee:**

**Step 1-**Select "Additional" as the Return Type.

**Step 2-**Complete Part C-Additional State Fee by selecting "Click Here"

Enter the additional games to be reported. The Additional Fee Due will automatically calculate based on the number of months remaining until annual license renewal.

Complete Part D-Additional City/County Fee by selecting "Click Here."

Enter the total number of slot machines.

The Fee Due is calculated using Table 1.

Enter the total number of table games, card games, and other.

The Fee Due is calculated using Table 2.

Total City/County Fee is the fee from slot machines plus the fee from table, card, and other games.



The total number of slot machines plus table, card, and other games must equal the number of all games entered in Part C.

Total Fees for an Additional License Fee is Part C plus Part D.

**Penalty-**If the payments less than 10 days late, penalty is \$50 or 25% of Total Fees, up to \$1,000.

For payments 10 days or more after the due date, penalty is 25% of the Total Fees, up to \$5,000.



## Instructions for Filing Annual Gaming License Fees on Taxpayer Access Point (TAP)

Total Due is the Total Fees plus Penalty. This is the amount you owe.

Select **"Submit"**. Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.

### Payment:

Select "Schedule a Payment Now" after submitting the return.

If a bank account is not saved to this account, enter the bank account type (checking or savings). Enter the Routing Number and Account Number.

You have the option to save the bank information so that you will not have to re-enter the information when you make the next payment.

The payment date defaults to the current date. You cannot select a past date; however, you have the ability to choose a future date.



Returns and Payments submitted after the due date are late and subject to penalties and interest.

Click **"Submit"**. You are required to enter your password to confirm your payment request.

You will receive a confirmation number along with a summary of the payment request.

### Other Payment Options:

✓ **ACH Credit**-If you wish to submit payments by ACH credit through your financial institution, contact us at [eftunit@dor.ms.gov](mailto:eftunit@dor.ms.gov) and request ACH credit payment instructions.

✓ **Credit Card or Electronic Check**-You may pay by credit card or electronic check. Go to [www.officialpayments.com](http://www.officialpayments.com).

There is an additional fee charged by Official Payments. Mississippi's jurisdiction code is 3400.

### OOPS!

If you make a mistake when filing your return or making a payment, you can withdraw the return or payment as long as the request is still pending.

### Change of address:

You can change addresses on file with the Department of Revenue through TAP. From the Home screen you may edit the mailing and/or physical address for the business. In the Finance Privilege account, you may add/change the address specific to this account.

**License Fee Based on Number of Games**

# of Games	Fee
1	\$50
2	\$100
3	\$200
4	\$375
5	\$875
6-7	\$1,500
8-10	\$3,000
11-16	\$500 each game
17-26	\$8,000 plus \$4,800 each game
27-35	\$56,000 plus \$2,800 each game
Over 35	\$81,200 plus \$100 each game over 35

**Table 1-License Fees Based on Number of Games**

**City/County Fee**

City/County	Fee
Bay St. Louis	\$100 per gaming device
Biloxi	\$150 per gaming device
Coahoma County	\$150 per gaming device
D'Iberville	\$150 per gaming device
Gulfport	\$250 per card or table game \$100 for each slot machine
Hancock County	\$100 per gaming device
Harrison County	\$150 per gaming device
Vicksburg and Warren County	\$150 per gaming device

**Table 2-City/County Fees**